

200751031



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON D.C. 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

SEP 28 2007

T: EP: RA: T: AL

In re:

Company =

Dear

This letter constitutes notice that the Company's request for a modification of the conditional waiver of the minimum funding standard for the Plan for the plan year ending December 31, that was granted in a ruling letter dated September 8, 2005, has been approved. Accordingly, conditions (1) and (2) of the funding waiver have been removed.

This waiver has been granted in accordance with section 412(d) of the Internal Revenue Code ("Code") and section 303 of the Employee Retirement Income Security Act of 1974 ("ERISA"). The amount for which this waiver has been granted is the contribution that would otherwise be required to reduce the balance in the funding standard account to zero as of December 31,

Based on information submitted by the Company, the Company entered into an asset purchase agreement on September 11, . Pursuant to this agreement, substantially all the assets of the Company were acquired by a third party. As required by the asset purchase agreement, the buyer of the Company made a contribution to the Plan in the amount of \$ to fully fund the Plan on an ongoing basis.

According to information provided with the request, an accumulated funding deficiency was reported for the Plan for the plan year ending December 31, . Form 5330 should be filed to report the accumulated funding deficiency and to pay the excise tax under section 4971(a) of the Code.

Your attention is called to section 412(f) of the Code and section 304(b) of ERISA which describe the consequences that would result in the event the Plan is amended to increase benefits, change the rate in the accrual of benefits or to change the rate of vesting, while any portion of the waived funding deficiency remains unamortized. Please note that any amendment to a profit sharing plan or any other retirement plans (covering employees covered by the Plan) maintained by the Company, to increase the liabilities of those plans would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA. Similarly, the establishment of a new profit sharing plan or any other retirement plan by the Company (covering employees covered by the Plan) would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA.

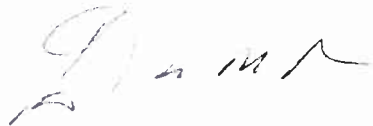
This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the

to your  
authorized representative pursuant to a power of attorney on file in this office. We suggest that you furnish a copy of this letter to the enrolled actuary who is responsible for the completion of the Schedule B.

If you require further assistance in this matter, please contact

Sincerely yours,



Donna M. Prestia, Manager  
Employee Plans Actuarial Group 2